



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
ELLIOTT COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 2000**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE ELLIOTT COUNTY FISCAL COURT**

#### **Fiscal Year Ended June 30, 2000**

On November 15, 2000, fieldwork was completed on the June 30, 2000, Elliott County Fiscal Court Audit. An unqualified opinion was rendered on the financial statements.

As of June 30, 2000, the county had eight funds with a total cash balance of \$76,802.

#### **Reporting Entity:**

The Elliott County Public Properties Corporation was included as part of the reporting entity.

#### **Deposits and Investments:**

The county's deposits were 100% collateralized and insured as of June 30, 2000.

#### **Long-Term Debt:**

The Elliott County Public Properties Corporation has bond principal outstanding totaling \$2,010,000 as of June 30, 2000.

#### **Comments and Recommendations:**

The Elliott County Fiscal Court had no comments and recommendations.



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## Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

Kevin Flanery, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Charles Pennington, Elliott County Judge/Executive

Members of the Elliott County Fiscal Court

### Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Elliott County, Kentucky, as of June 30, 2000, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Elliott County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Elliott County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received, except for the recording of long-term receivables and deferred revenue. Expenditures are recognized when paid, except for the recording of long-term obligations and amounts to be provided in future years. The modified cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Elliott County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 2000, in conformity with the modified cash basis of accounting described above.

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
Kevin Flanery, Secretary  
Finance and Administration Cabinet  
Mike Haydon, Secretary, Revenue Cabinet  
Honorable Charles Pennington, Elliott County Judge/Executive  
Members of the Elliott County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated January 8, 2001, on our consideration of Elliott County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
January 8, 2001



ELLIOTT COUNTY OFFICIALS

Fiscal Year Ended June 30, 2000

**Fiscal Court Members:**

Charles R. Pennington	County Judge/Executive
Curtis L. Adkins	Magistrate
Clyde E. Lewis	Magistrate
Diana Penix	Magistrate
Kermit Vanhoose	Magistrate
Gary Porter	Magistrate
Glen Skaggs	Magistrate
Billy Wilson	Magistrate

**Other Elected Officials:**

Davis Flatt	County Attorney
Jamie Stephens	Jailer
Reeda Ison	County Clerk
Delmaine Dickerson	Circuit Court Clerk
Ronnie Stephens	Sheriff
Lovell Mayse	Property Valuation Administrator
Mark Lewis	Coroner

**Appointed Personnel:**

Claudette Sturgill	County Treasurer
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STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

ELLIOTT COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

Fiscal Year Ended June 30, 2000

Assets and Other Resources

Assets

General Fund Type

General Fund:

Cash	\$	25,160	
Accounts Receivable (Note 4)		69,719	
Road and Bridge Fund:			
Cash		46,660	
Jail Fund:			
Cash		0	
Local Government Economic Assistance Fund:			
Cash		2	
Appalachian Regional Commission Fund:			
Cash		131	
Payroll Revolving Account - Cash		<u>777</u>	\$ 142,449

Special Revenue Fund Type

911 Fund:

Cash	\$	4,849
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Other Resources

Debt Service Fund Type

Public Properties Corporation Fund:

Amount to be Provided in Future Years for Bond Repayment-			
Administrative Office of the Courts (Note 5)		<u>\$ 2,010,000</u>	
Total Assets and Other Resources			<u><u>\$ 2,157,298</u></u>

The accompanying notes are an integral part of the financial statements.

ELLIOTT COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 Fiscal Year Ended June 30, 2000  
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund Types

General Fund:

Deferred Revenue (Note 4)	\$	69,719	
Payroll Revolving Account - Cash		777	

Debt Service Fund Type

Public Properties Corporation Fund:

Bonds Not Matured (Note 5)	<u>2,010,000</u>	\$	2,080,496
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Fund Balances

Reserved:

Special Revenue Fund Type

911 Fund	\$	4,849	
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Unreserved:

General Fund Type

General Fund	\$	25,160	
Road and Bridge Fund		46,660	
Jail Fund		0	
Local Government Economic Assistance Fund		2	
Appalachian Regional Fund		<u>131</u>	\$ 76,802

Total Liabilities and Fund Balances			<u>\$ 2,157,298</u>
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The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

ELLIOTT COUNTY  
STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 2000

General Fund Types

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Cash Receipts				
Schedule of Operating Revenue	\$ 1,490,874	\$ 674,652	\$ 697,050	\$ 28,846
Transfers In	295,616	125,727	125,000	42,821
Total Cash Receipts	<u>\$ 1,786,490</u>	<u>\$ 800,379</u>	<u>\$ 822,050</u>	<u>\$ 71,667</u>
Cash Disbursements				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 1,466,696	\$ 652,733	\$ 651,672	\$ 71,670
Transfers Out	295,616	157,089	125,000	
Total Cash Disbursements	<u>\$ 1,762,312</u>	<u>\$ 809,822</u>	<u>\$ 776,672</u>	<u>\$ 71,670</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 24,178	\$ (9,443)	\$ 45,378	\$ (3)
Cash Balance - July 1, 1999	52,624	34,603	1,282	3
Cash Balance - June 30, 2000	<u>\$ 76,802</u>	<u>\$ 25,160</u>	<u>\$ 46,660</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.



ELLIOTT COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
Fiscal Year Ended June 30, 2000  
(Continued)

<u>General Fund Types</u>			<u>Special Revenue Fund Types</u>		
Local					
Government	Appalachian				Public
Economic	Regional	Fire		Solid	Properties
Assistance	Commission	Protection	911	Waste	Corporation
Fund	Fund	Fund	Fund	Fund	Fund
\$ 51,387	\$ 1	\$ 2,935	\$ 32,974	\$ 3,029	\$
448				1,620	
\$ 51,835	\$ 1	\$ 2,935	\$ 32,974	\$ 4,649	\$ 0
\$ 45,356	\$	\$ 2,468	\$ 32,240	\$ 10,557	\$
12,800		727			
\$ 58,156	\$ 0	\$ 3,195	\$ 32,240	\$ 10,557	\$ 0
\$ (6,321)	\$ 1	\$ (260)	\$ 734	\$ (5,908)	\$
6,323	130	260	4,115	5,908	
\$ 2	\$ 131	\$ 0	\$ 4,849	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

ELLIOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ended June 30, 2000

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Elliott County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, management has included the Public Properties Corporation Fund as part of the reporting entity.

Additional - Elliott County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Elliott County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the Fiscal Court, various cities and special districts within the County, and the Board of Education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Elliott County Fiscal Court's Fund Types, a definition of each, and county funds included within each fund type are listed below.

1. General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Elliott County General Fund Type includes the following county funds: The General Fund, Road and Bridge Fund, Jail Fund, Local Government Economic Assistance Fund (LGEA), and the Appalachian Regional Commission Fund.

ELLIOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
Fiscal Year Ended June 30, 2000  
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

2. Special Revenue Fund Type

Special Revenue Fund Type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for the specified purpose. The Fire Protection Fund, the 911 Fund, and the Solid Waste Fund of the Fiscal Court are reported as Special Revenue Fund Types.

3. Debt Service Fund Type

Debt Service Fund Type accounts for the accumulation of resources for the payment of general long-term debt principal and interest, and includes funds for the Public Properties Corporation Fund. Debt Service is provided through annual transfers from the General Fund Type in the amount of the debt service requirements for the year.

C. Basis of Accounting

For all fund types, the County utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received, except for the recording of long-term receivables and deferred revenue. Expenditures are recognized when paid, except for the recording of long-term obligations and amounts to be provided in future years.

D. Legal Compliance - Budget

The Elliott County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

ELLIOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
Fiscal Year Ended June 30, 2000  
(Continued)

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

F. Related Organizations

A related organization is an entity for which a primary government is not financially accountable. It does not impose will or have a financial benefit or burden relationship, even if the primary government appoints a voting majority of the related organization's governing board. Based on these criteria, the following is considered a related organization of Elliott County Fiscal Court: the Elliott County Housing Authority.

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.17 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 16.78 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

ELLIOTT COUNTY  
NOTES TO FINANCIAL STATEMENTS  
Fiscal Year Ended June 30, 2000  
(Continued)

Note 3. Deposits

The county maintains deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 2000, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

Note 4. Receivable

The county has an ambulance service that has billed \$362,262 for fiscal year ended June 30, 2000. Of the total amount billed, they have collected \$123,722 and have determined that \$168,820 was uncollectible. The balance of \$69,720 is still outstanding as of the end of the fiscal year.

Note 5. Long-Term Debt

The Elliott County Public Properties Corporation, an independent corporate agency and instrumentality of the Elliott County Fiscal Court, issued First Mortgage Revenue Bonds dated April 26, 2000, for the purpose of renovation and expansion of the existing courthouse facility located within the county. The Elliott County Public Properties Corporation issued \$2,010,000 of revenue bonds at various rates (4.8% through 5.7%) of which the Administrative Office of the Courts has agreed to be responsible for the total payment obligation of bond principal and interest.

Note 6. Insurance

For the fiscal year ended June 30, 2000, Elliott County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE





ELLIOTT COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 2000

Budgeted Funds	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
<u>General Fund Type</u>			
General Fund	\$ 744,699	\$ 674,652	\$ (70,047)
Road and Bridge Fund	697,139	697,050	(89)
Jail Fund	29,598	28,846	(752)
Local Government Economic Assistance Fund	55,909	51,387	(4,522)
Appalachian Regional Commission Fund		1	1
<u>Special Revenue Fund Type</u>			
Fire Protection Fund	2,989	2,935	(54)
911 Fund	32,975	32,974	(1)
Solid Waste Fund	10,800	3,029	(7,771)
Totals	<u>\$ 1,574,109</u>	<u>\$ 1,490,874</u>	<u>\$ (83,235)</u>
Reconciliation			
Total Budgeted Operating Revenue Above			\$ 1,574,109
Add: Budgeted Prior Year Surplus			<u>52,624</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 1,626,733</u>

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SCHEDULE OF OPERATING REVENUE



ELLIOTT COUNTY  
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 2000

GOVERNMENTAL FUND TYPES

	Totals (Memorandum Only)	General Fund Type	Special Revenue Fund Type
<u>REVENUE:</u>			
Taxes	\$ 245,061	\$ 241,141	\$ 3,920
In Lieu Tax Payments	5,604	5,604	
License and Permits	1,390	1,390	
Intergovernmental Revenues	1,038,584	1,036,584	2,000
Charges for Services	170,111	137,241	32,870
Miscellaneous Revenues	22,005	22,005	
Interest Earned	8,119	7,971	148
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Total Operating Revenue	<u>\$ 1,490,874</u>	<u>\$ 1,451,936</u>	<u>\$ 38,938</u>

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES





ELLIOTT COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 2000

GENERAL FUND TYPE			
Expenditure Categories	Final Budget	Budgeted Expenditures	Under (Over) Budget
General Government	\$ 308,518	\$ 325,448	\$ (16,930)
Protection to Persons and Property	245,772	330,991	(85,219)
General Health and Sanitation	3,700	11,729	(8,029)
Social Services		500	(500)
Recreation and Culture	22,173	35,299	(13,126)
Roads	355,147	419,272	(64,125)
Debt Service	13,900	66,625	(52,725)
Capital Projects	30,000	30,709	(709)
Administration	590,476	200,858	389,618
TOTAL BUDGET - ALL GENERAL FUND TYPES	<u>\$ 1,569,686</u>	<u>\$ 1,421,431</u>	<u>\$ 148,255</u>
SPECIAL REVENUE FUND TYPE			
Expenditure Categories	Final Budget	Budgeted Expenditures	Under (Over) Budget
Protection to Persons and Property	\$ 31,135	\$ 30,613	\$ 522
General Health and Sanitation	10,800	9,612	1,188
Administration	15,112	5,040	10,072
TOTAL BUDGET - SPECIAL REVENUE FUND TYPE	<u>\$ 57,047</u>	<u>\$ 45,265</u>	<u>\$ 11,782</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





## Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

Kevin Flanery, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Charles Pennington, Elliott County Judge/Executive

Members of the Elliott County Fiscal Court

### Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Elliott County Kentucky, as of and for the year ended June 30, 2000, and have issued our report thereon dated January 8, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether Elliott County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Elliott County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
January 8, 2001

CERTIFICATION OF COMPLIANCE – LOCAL  
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

ELLIOTT COUNTY FISCAL COURT

June 30, 2000





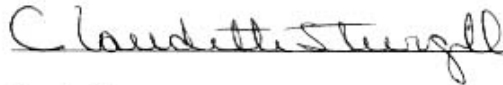
CERTIFICATION OF COMPLIANCE  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS  
ELLIOTT COUNTY FISCAL COURT

June 30, 2000

The Elliott County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.

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County Judge/Executive

A handwritten signature in dark ink, appearing to be "Claudette Stungell", written over a horizontal line.

County Treasurer